

Form 3546 – Enhanced Oil Recovery Credit

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	“nnnn” for variable	
	Start Of Record Sentinel			4	Value “****”	
0000	Record ID			34	Value “FRMbbb3546bbPG01b(9n)b(7n)” 7n=Form Occurrence Number; 9n=Taxpayer SSN	
0010	FEIN		N	9		
0020	Oil Recovery Costs	1	N	12		
0030	Current Year Credit	2	N	12		
0040	Pass Through Credit	3	N	12		
0050	Total Current Year Credit	4	N	12		
0060	Credit Carryover – Prior Year	5	N	12		
0070	Add Line 4 And Line 5	6	N	12		
0080	Credit Claimed – Current Year	7	N	12		
0090	Credit Carryover Available – Future Years	8	N	12		
	Record Terminus Character			1	Value “#”	